Managing corporate tax data in a digital age

A Geographer's Point of View

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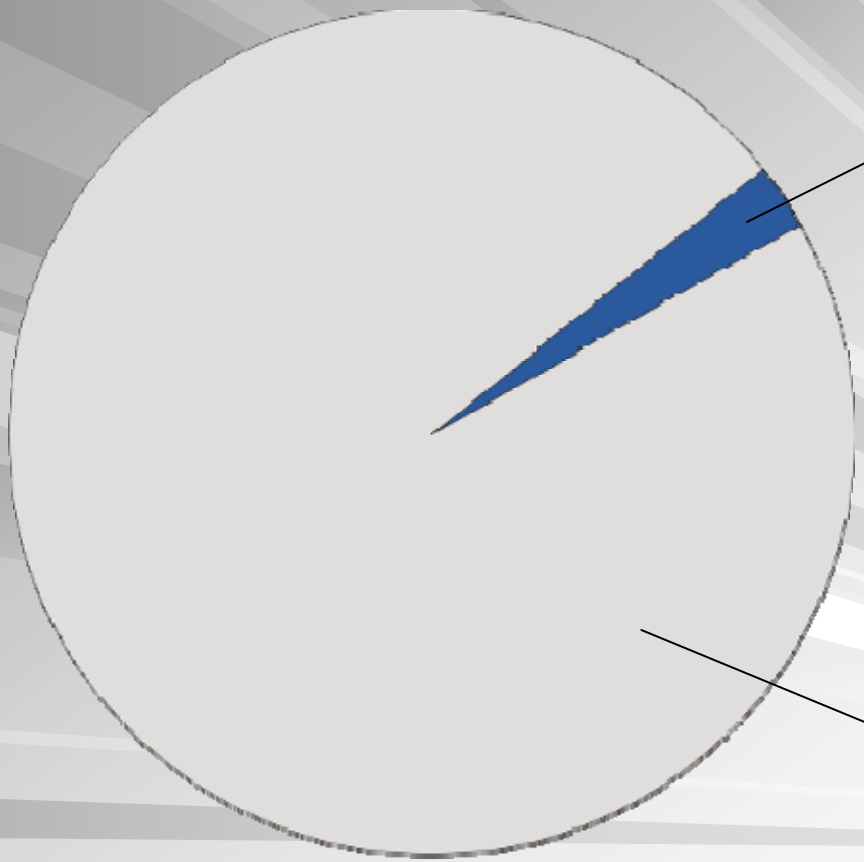
Aerial photographs by courtesy of Terralink Ltd NZ

Disclaimer

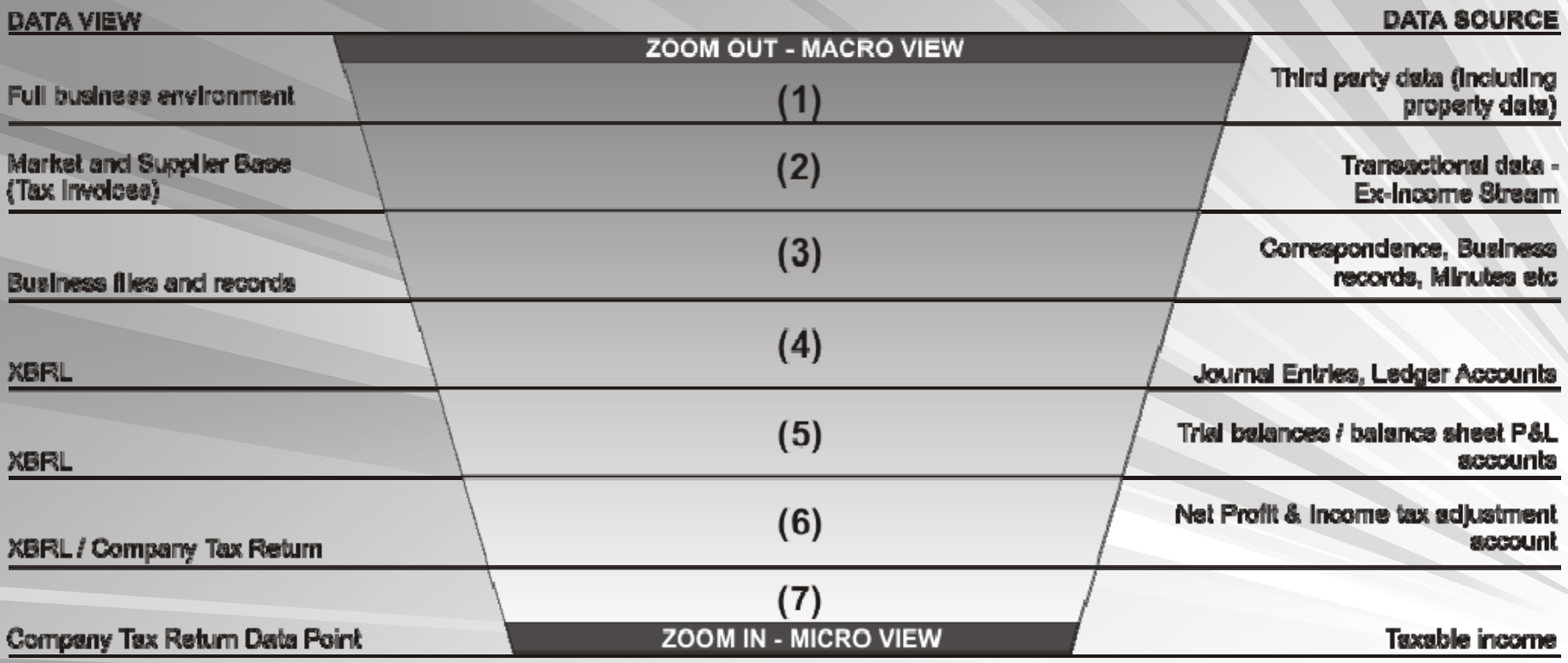
- Any views or opinions expressed are my own and do not reflect the official view of NZ Inland Revenue Department

Total Tax Collected Annually

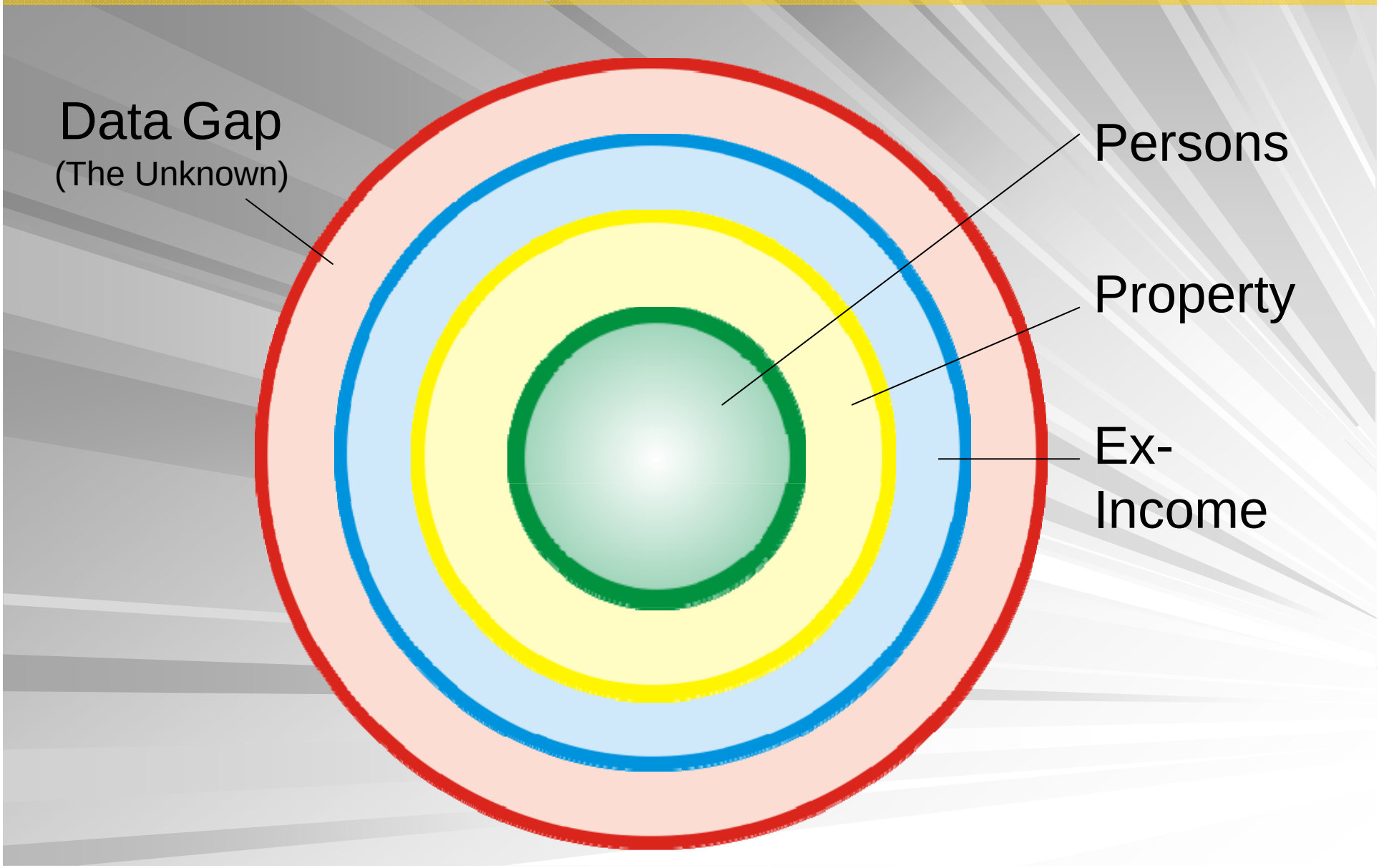


Information is “fons et origo” of taxation

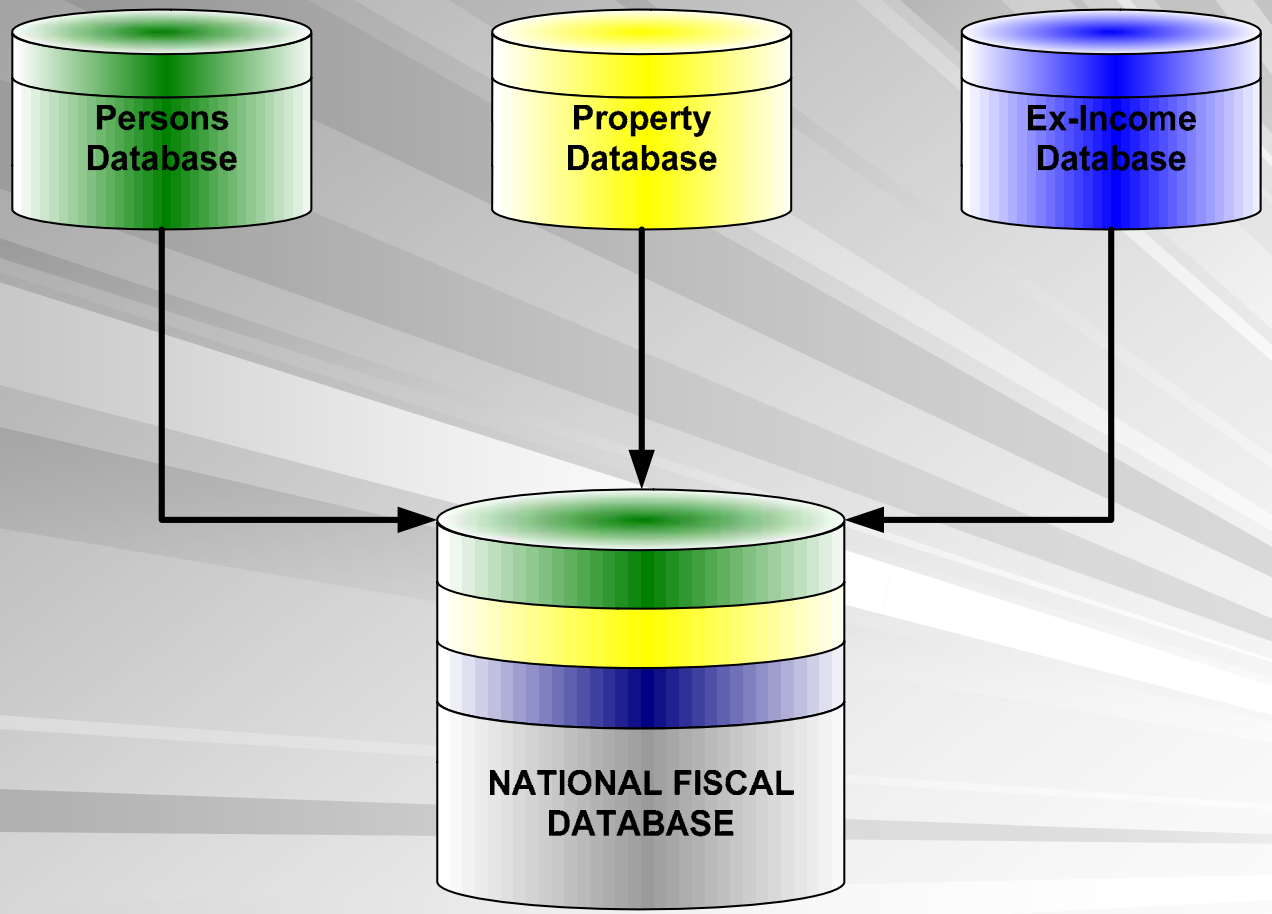
Taxpayer's Data Triangle (Inverted)



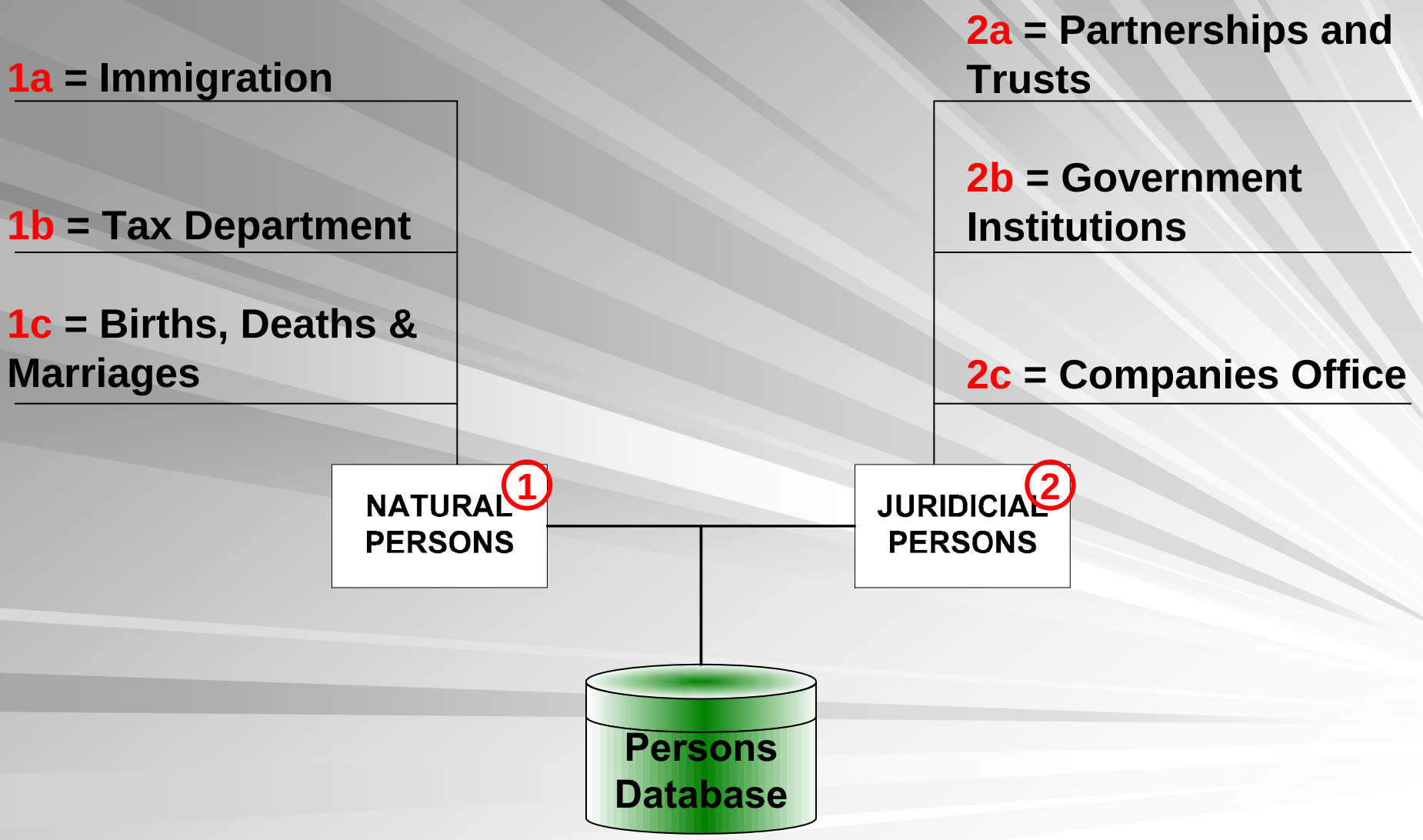
Data Components of the Tax Base



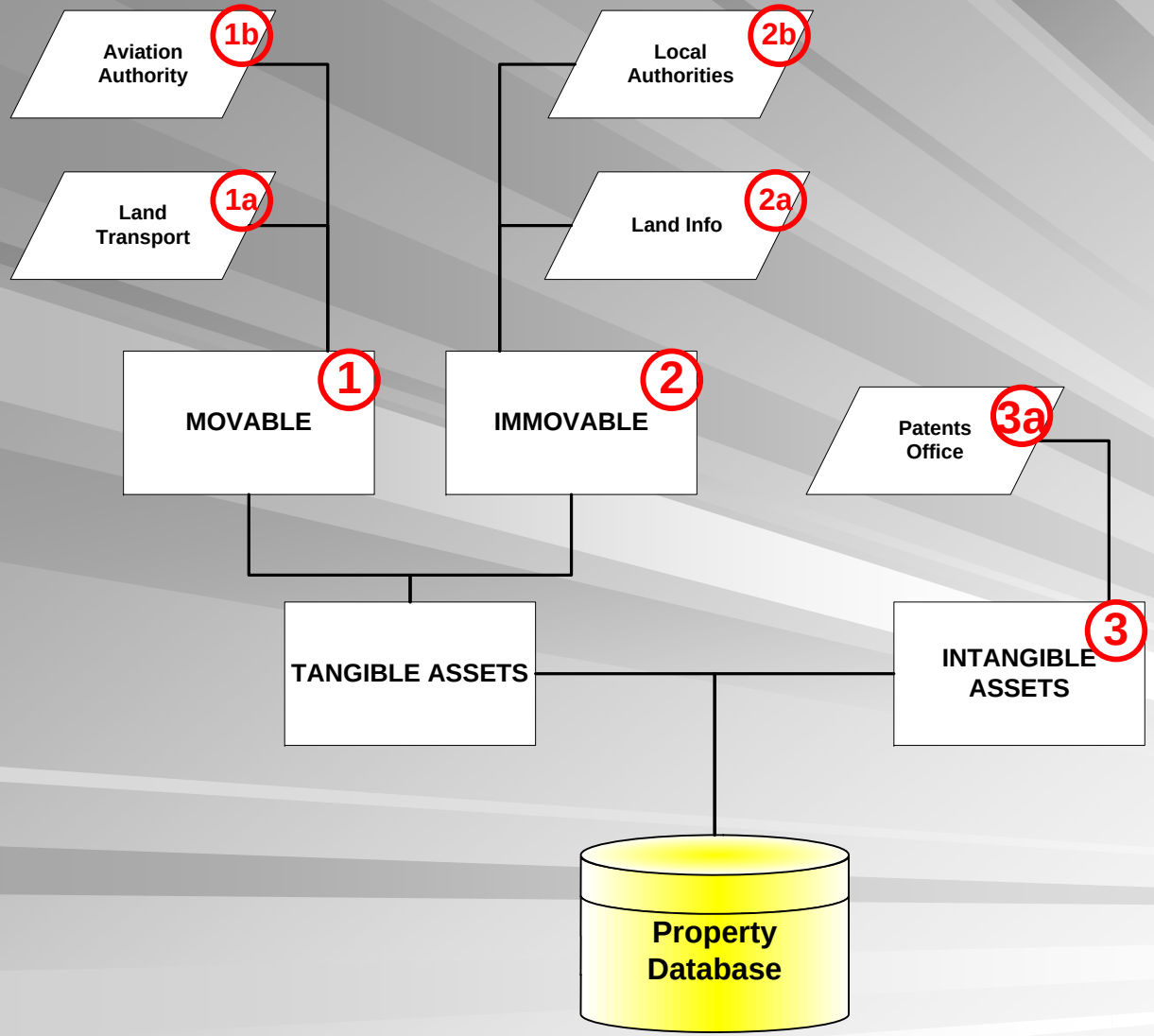
National Fiscal Database



The Persons' Database sources



The Property Database Sources



1 = Movable

1a = Land Transport

1b = Aviation Authority

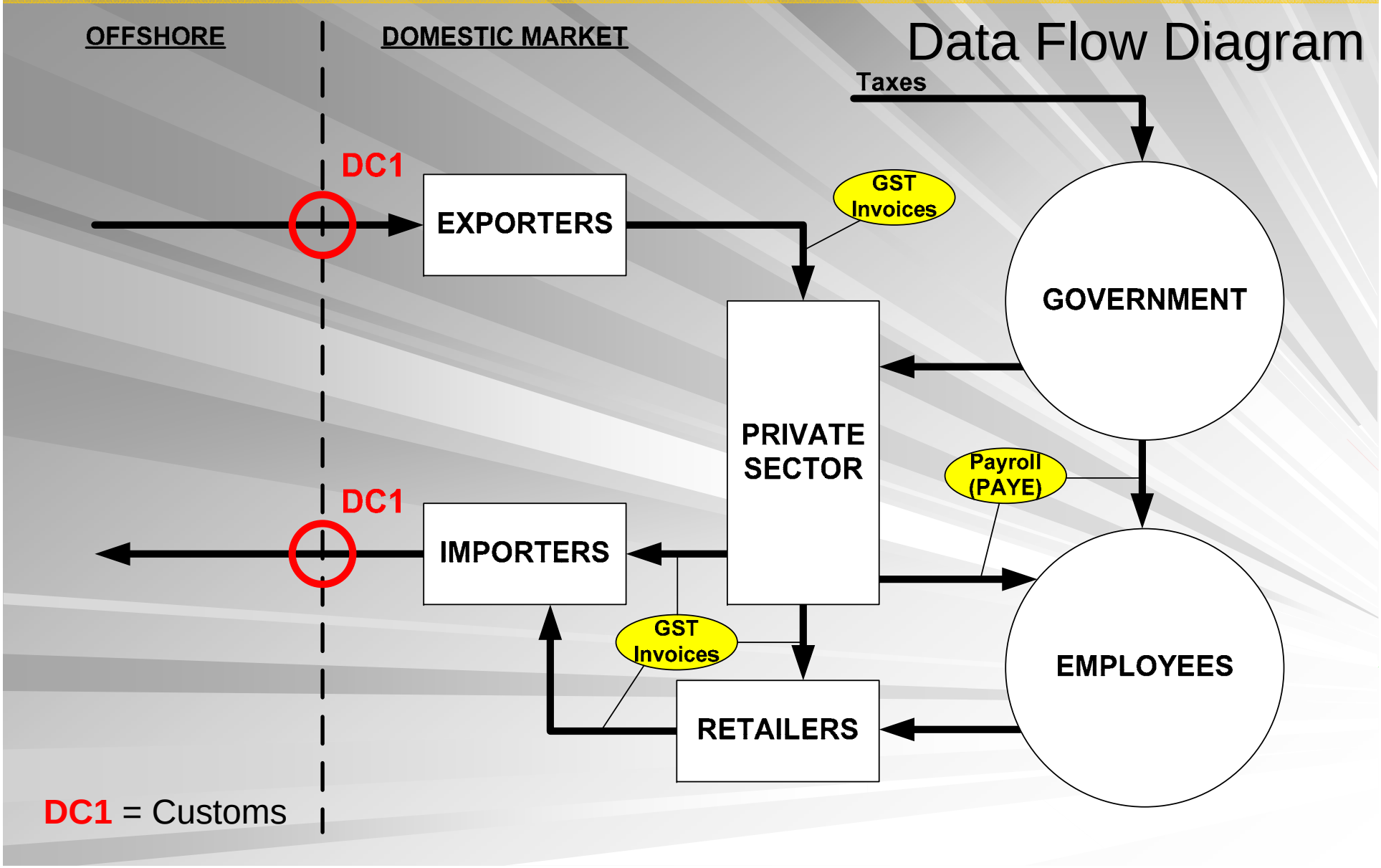
2 = Immovable

2a = Land Info

2b = Local Authorities

3a = Patents office

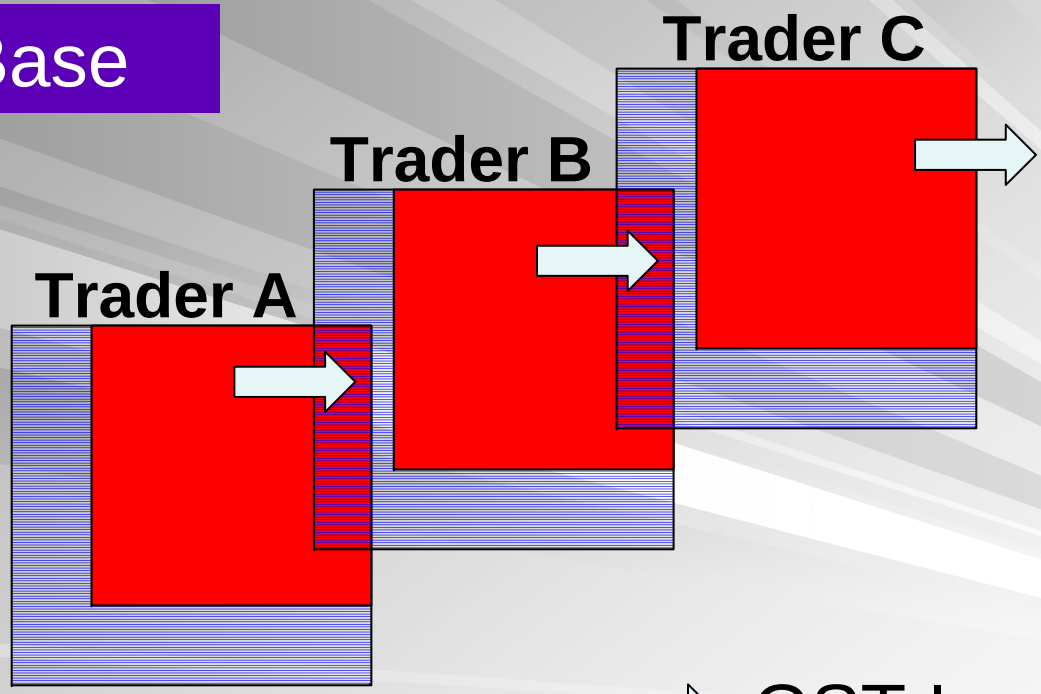
Expenditure and Income Streams



Taxpayer Network – Supply chain

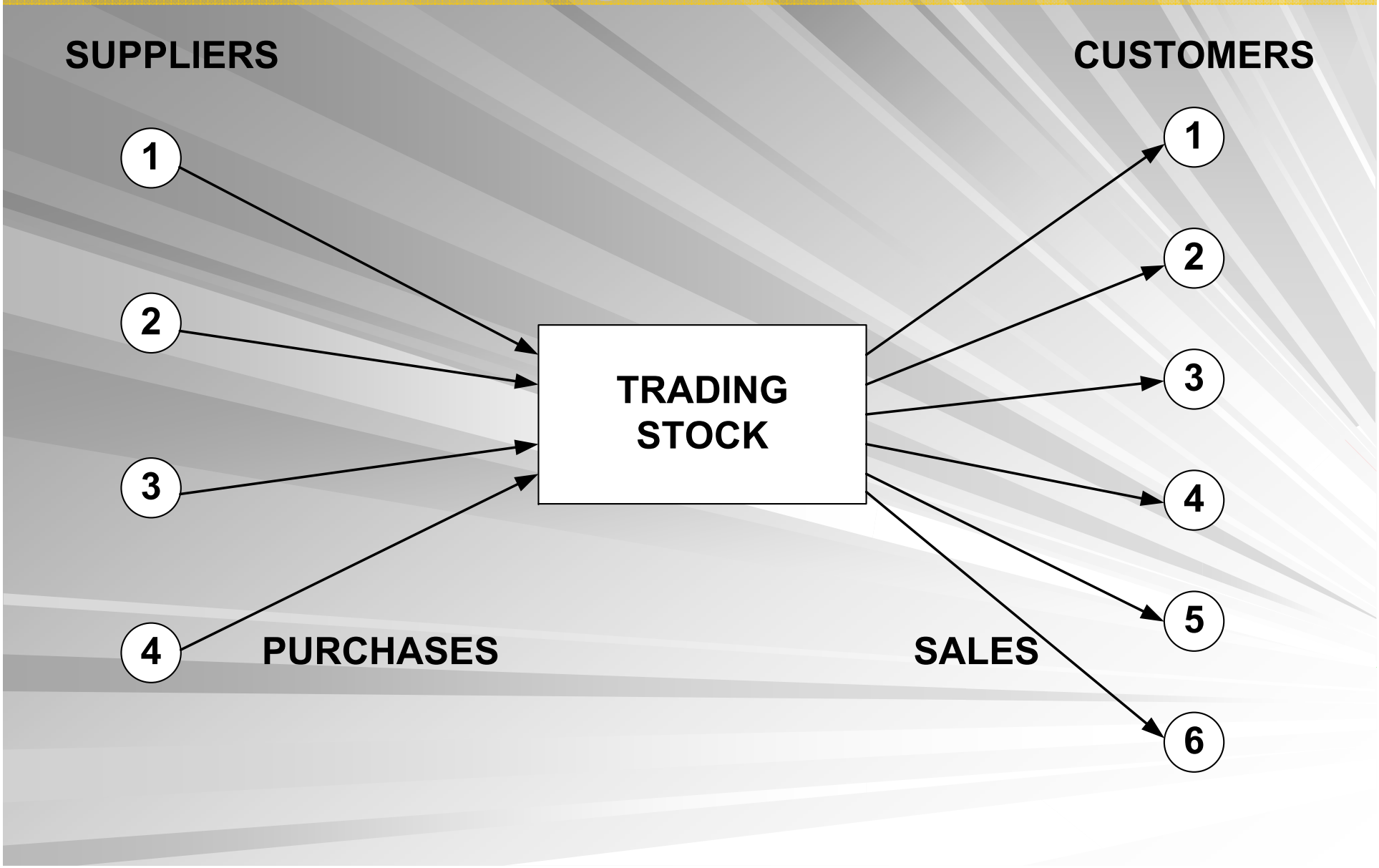
Market Base

Supplier Base



GST Invoices
(Transactional data)

Trading Network of Trader ‘X’



Taxpayer Modelling and Revenue Estimates

Balance Sheet of AAA Properties Ltd

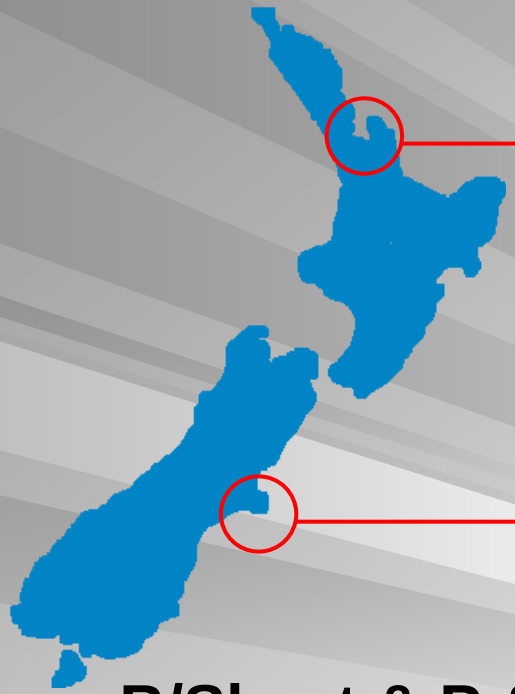
Fixed Assets	Trade Name	Title Reference
1. Property A	Akl Building	#3445-56763
2. Property B	Chch Tower	#7735-79428

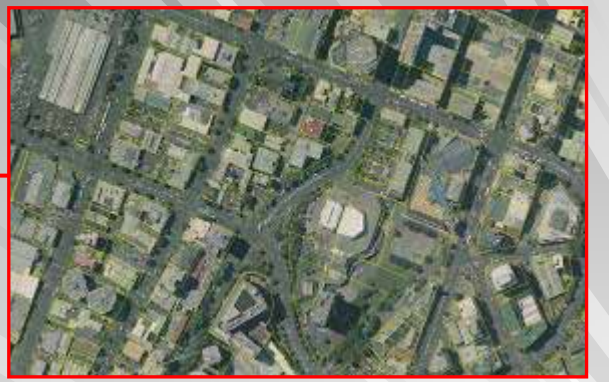
Taxpayer Modelling and Revenue Estimates

Balance Sheet **(P & L a/c)**

Fixed Assets	Letable Area	MV / M²	Est. Revenue
1. Property A	1060M²	$2,000	$2.1M
2. Property B	4550M²	$1,250	$5.7M

Taxpayer Modelling and Revenue Estimates

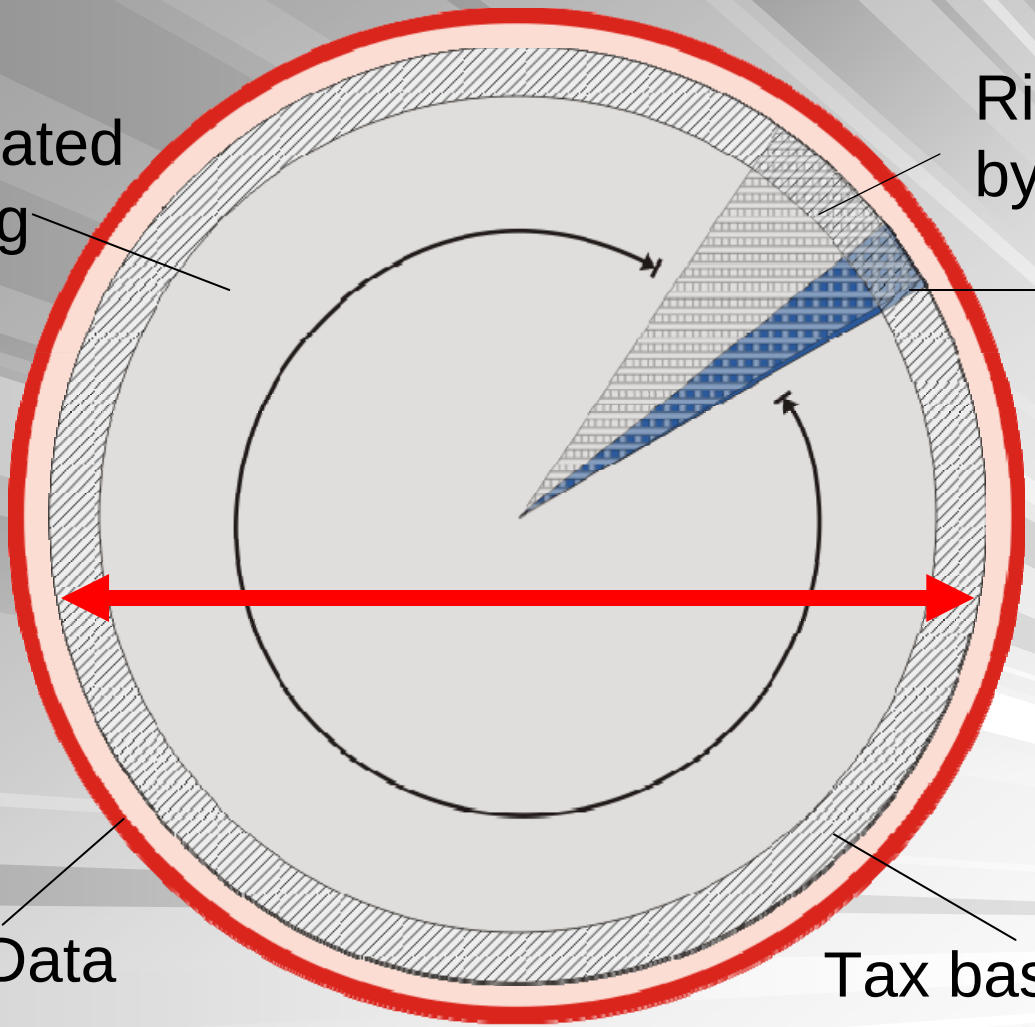




B/Sheet & P & L a/c NZ

Fixed Assets	Letable Area	Est. Revenue (P&L)
1. Auckland	1060M^2	$2.1M
2. Christchurch	4550M^2	$5.7M
TOTAL	**5610M^2**	**$7.8M**

Future annual Tax Collections



KEY WORDS
21st Century

- TRANSPARENCY
- TRUST